



The David J. Joseph Company



November 8, 2004

Mr. Vernon Williams  
Recordations Unit  
Surface Transportation Board  
1925 K Street, N.W.  
Washington, DC 20423-0006

RECORDATION NO. 25290 FILED

NOV 10 '04 11-36 AM

SURFACE TRANSPORTATION BOARD

Dear Mr. Williams:

Please find enclosed, two (2) originals of the Memorandum of Railroad Equipment Lease Agreement dated as of September 7, 2004 between the following parties:

Lessee:	Noveon, Inc. 9911 Brecksville Road Cleveland, OH 44141
Lessor:	The David J. Joseph Company 300 Pike Street Cincinnati, OH 45202

Please see Exhibit A attached hereto for the equipment, eight (8) railcars, involved in this transaction.

This filing is to appear in the index as follows: Memorandum of Railroad Equipment Lease Agreement dated September 7, 2004 related to eight (8) railcars bearing reporting marks DJTX 70805-70819, sporadic.

Please file this agreement as a primary document. The amount of \$30.00 is included on the enclosed check No. 1422 for the filing fees for this document. Please return a stamped original to my attention.

Should you have any questions or need further information, please do not hesitate to contact me at (513) 419-6062.

Sincerely,

The David J. Joseph Company

*Julie M. Woodard*  
Julie M. Woodard  
Documentation Coordinator

Enclosures

RECORDATION NO.

25290

FILED

MEMORANDUM OF  
RAILROAD EQUIPMENT LEASE AGREEMENT

NOV 10 '04

11-36AM

This **MEMORANDUM OF RAILROAD EQUIPMENT LEASE** (Memorandum of Lease") entered into this 7<sup>th</sup> day of September, 2004, is intended to evidence the lease dated as of September 7, 2004 (the "Lease"), between **THE DAVID J. JOSEPH COMPANY**, a Delaware corporation ("Lessor"), and **NOVEON, INC.**, a Delaware corporation ("Lessee"), for the purpose of satisfying the requirements of recordation with the Surface Transportation Board under Section 49 of U.S.C. 11301. Lessee has the right to use the eight (8) railcars described in Exhibit A attached hereto (the "Units"). Lessee is renting from Lessor all the Units at the rentals and upon the terms and conditions provided in the Lease.

IN WITNESS WHEREOF, Lessor and Lessee, each pursuant to due corporate authority, has executed this Memorandum of Lease on the date indicated below its signature.

THE DAVID J. JOSEPH COMPANY

NOVEON, INC.

By: Name: Paul G. JantschTitle: Executive Vice PresidentDate: September 7, 2004By: Name: Debbie McKeeTitle: MANAGER NORTH AMERICAN LOGISTICSDate: 9/27/04

STATE OF OHIO                    )  
  )    SS:  
COUNTY OF HAMILTON        )

The foregoing instrument was acknowledged before me this 7<sup>th</sup> day of September, 2004, by Paul G. Jantsch, the Executive Vice President of The David J. Joseph Company, a Delaware corporation, on behalf of the corporation.

Angela Denise Watts  
Notary Public

My Commission expires:

\_\_\_\_\_

ANGELA DENISE WATTS  
Attorney at Law  
Notary Public, State of Ohio  
My Commission Has No Expiration  
Date Section 147.03 O.R.C.

STATE OF OHIO                    )  
  )    SS:  
COUNTY OF CUYAHOGA        )

The foregoing instrument was acknowledged before me this 29<sup>th</sup> day of September, 2004, by Debbie McKee, the Mgr NA Logistics of Noveon, Inc., a Delaware corporation, on behalf of the corporation.

William D. Vanderbilt, III  
Notary Public

My Commission expires:

\_\_\_\_\_

WILLIAM D. VANDERBILT, III  
Notary Public for the State of Ohio  
My Commission Expires June 25, 2009

## **EXHIBIT A**

To the Memorandum of Lease dated September 7, 2004, between The David J. Joseph Company and Noveon, Inc.

### **DESCRIPTION OF UNITS**

Eight (8) railcars bearing reporting marks as follows:

DJTX 70805  
DJTX 70806  
DJTX 70808  
DJTX 70809  
DJTX 70813  
DJTX 70815  
DJTX 70817  
DJTX 70819